

**Congress of the United States**  
**Washington, DC 20515**

February 27, 2014

The Honorable John A. Koskinen  
Commissioner, Internal Revenue Service  
(REG-134417-13)  
P.O. Box 7604 Ben Franklin Station  
Washington, DC 20044

Dear Mr. Koskinen:

The Internal Revenue Service (IRS) has proposed a Rule (IRS REG-134417-13) which is designed to stifle the First Amendment rights of 501(c)(4) organizations, severely limiting these civic organizations' ability to educate their members or offer so-called "get out the vote efforts," even if these efforts are non-partisan and un-biased. We strenuously oppose this Rule.

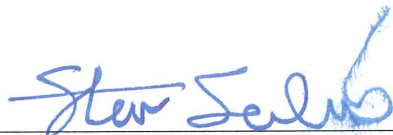
The tax-exemption for 501(c)(4) organizations has been in existence for more than one hundred years. Since then these organizations have played an important role in our democracy by educating the voting public. Only after it was revealed that the IRS actively stalled the applications of hundreds of groups that sought 501(c)(4) status, did this hurried and overly-restrictive rule get proposed under the guise of providing clarity to the public and the IRS.

Under current rules, civic organizations organized as a 501(c)(4) which are "primarily engaged" in activities that promote social welfare may maintain tax-exempt status "even though it engages in some political campaign intervention." This allows tax exempt organizations to offer voter registration and vote drives, prepare vote guides, offer candidate forums, and sponsor public communications about candidates. All of these activities serve to educate the voting public and encourage participation in our representative democracy.

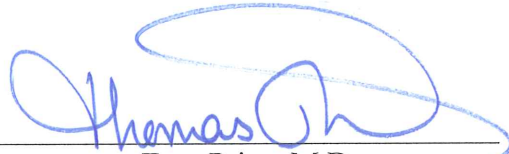
In contrast, the proposed rule states that "the promotion of social welfare does not include direct or indirect candidate-related political activity." It then creates an overly-broad definition of "candidate-related political activity" that includes almost all of the normal functions of 501(c)(4) organizations. For example, it defines the mere mention of any candidate in any public communication within 30 days of a primary and 60 days of a general election as "candidate-related political activity." Even non-partisan and un-biased candidate forums are defined as "candidate-related political activity" when conducted within 30 days of a primary and 60 days of a general election. This effectively shuts 501(c)(4) civic organizations out of being engaged in two of our most fundamental rights - the right to assemble and the right to freely discuss the political landscape. Rescinding the rights of organizations which seek to do nothing more than ensure that their members have the most updated, relevant information before taking part in one of our most sacred traditions - voting - goes against the liberty these types of organizations have enjoyed for more than 50 years, and is an affront to the free speech rights established in the Bill of Rights.

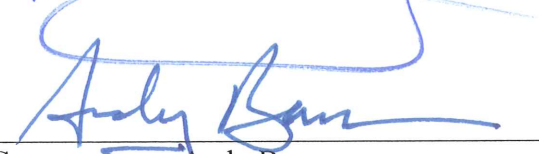
The correct, measured response, would have been to ensure that the backlog of 501(c)(4) applications was appropriately reviewed and processed in a timely manner, free of the disgraceful partisan political interference that has come to light. Rescinding the First Amendment rights of 501(c)(4) organizations fails to address the problem and reveals a pattern of politically motivated abuse of power. For these reasons, we respectfully request that this proposed Rule be abandoned.


Sincerely,


  
Congressman Steve Scalise

  
Congressman Kevin Brady

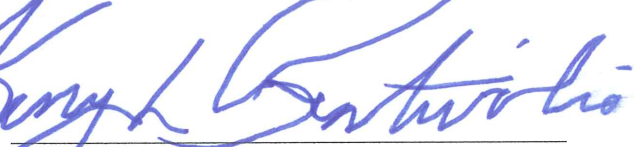
  
Congressman Tom Price, M.D.


  
Congressman Andy Barr

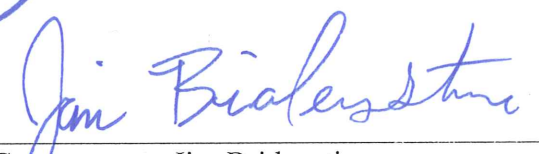
  
Congresswoman Michele Bachmann

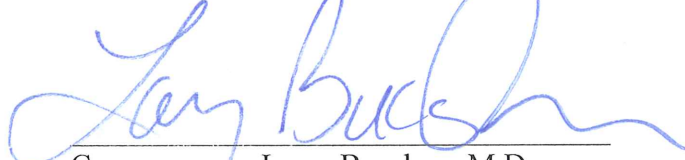
  
Congressman Joe Barton


  
Congressman Dan Benishek, M.D.

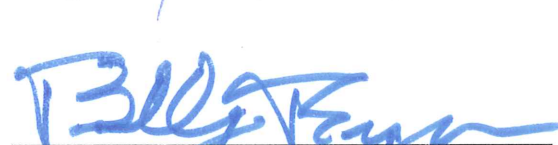
  
Congressman Kerry Bentivolio


  
Congressman Rob Bishop

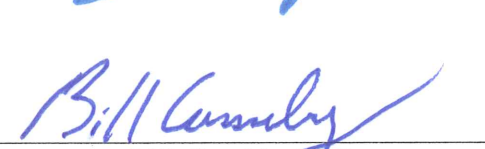
  
Congressman Jim Bridenstine

  
Congressman Larry Bucshon, M.D.


  
Congressman Michael Burgess, M.D.


  
Congressman Bradley Byrne

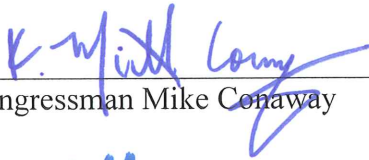
  
Congressman John Carter

  
Congressman Bill Cassidy, M.D.

  
Congressman Steve Chabot

  
Congressman Tom Cole

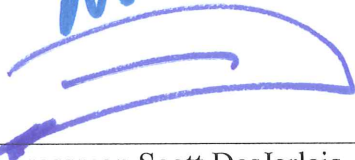
  
Congressman Doug Collins



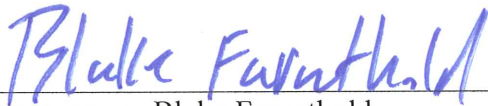
Congressman Mike Conaway



Congressman Jeff Denham



Congressman Scott DesJarlais, M.D.



Congressman Blake Farenthold



Congressman Bill Flores



Congressman Bob Gibbs



Congressman Louie Gohmert



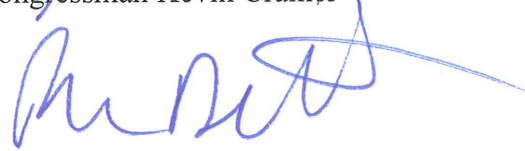
Congressman Trey Gowdy



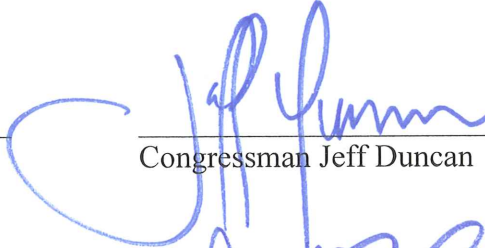
Congressman Andy Harris, M.D.



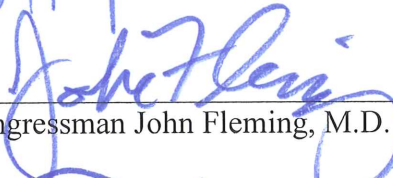
Congressman Kevin Cramer



Congressman Ron DeSantis



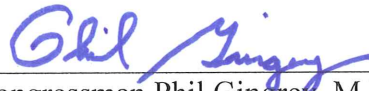
Congressman Jeff Duncan



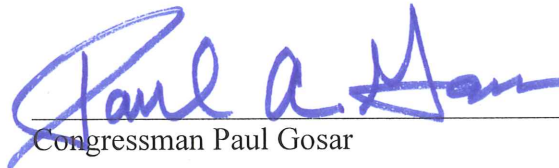
Congressman John Fleming, M.D.



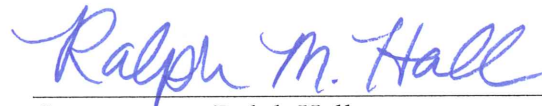
Congressman Trent Franks



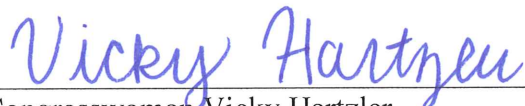
Congressman Phil Gingrey, M.D.



Congressman Paul Gosar

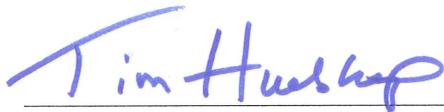


Congressman Ralph Hall

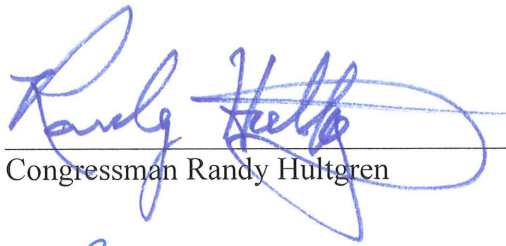


Congresswoman Vicky Hartzler

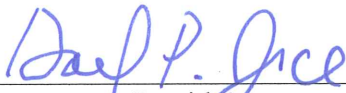




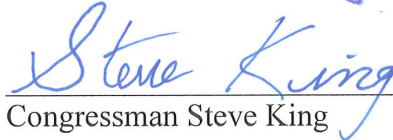
Congressman Tim Huelskamp



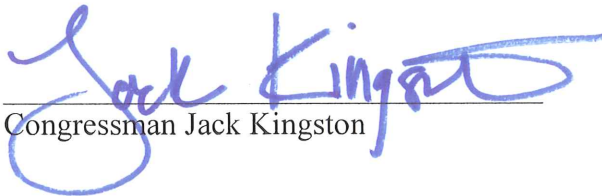
Congressman Randy Hultgren



Congressman David Joyce



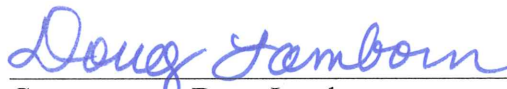
Congressman Steve King



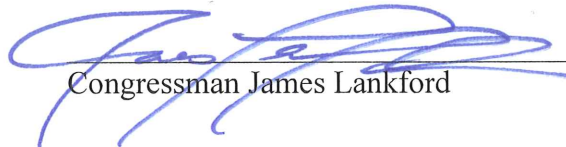
Congressman Jack Kingston



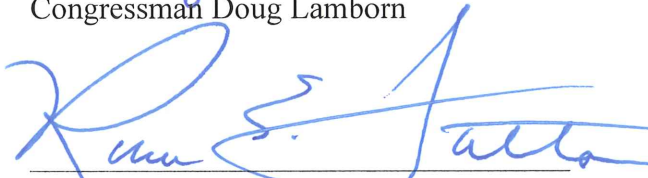
Congressman Doug LaMalfa



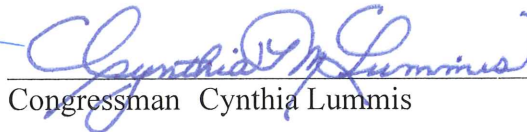
Congressman Doug Lamborn




Congressman James Lankford



Congressman Robert Latta



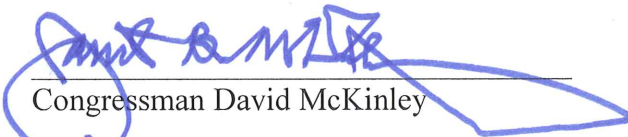
Congressman Cynthia Lummis



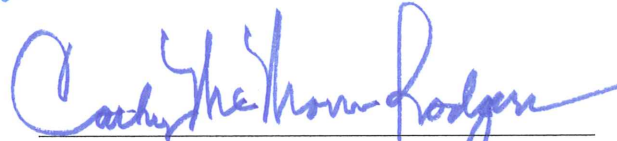
Congressman Mark Meadows



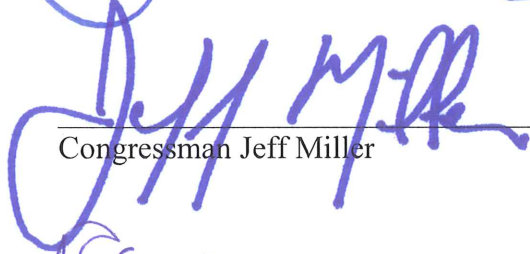
Congressman Tom McClintock



Congressman David McKinley



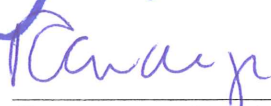
Congresswoman Cathy McMorris-Rodgers




Congressman Jeff Miller



Congressman Mick Mulvaney



Congressman Randy Neugebauer



Congressman Alan Nunnelee



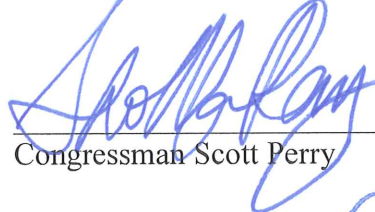
Congressman Pete Olson



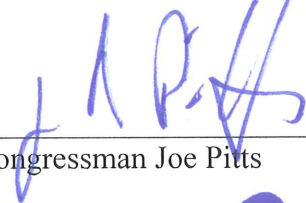
Congressman Steven Palazzo



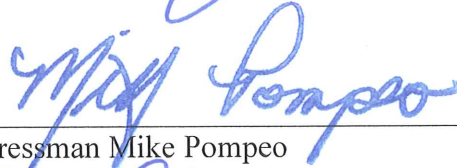
Congressman Steve Pearce



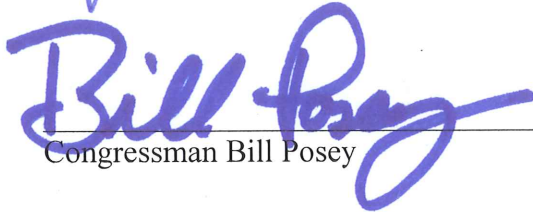
Congressman Scott Perry



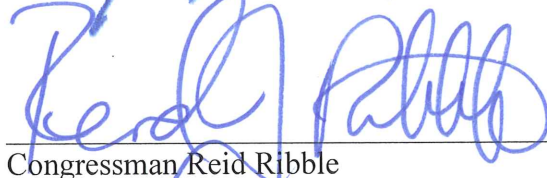
Congressman Joe Pitts



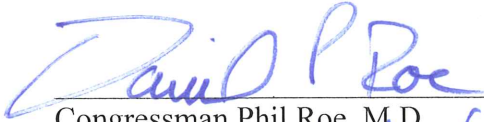
Congressman Mike Pompeo



Congressman Bill Posey



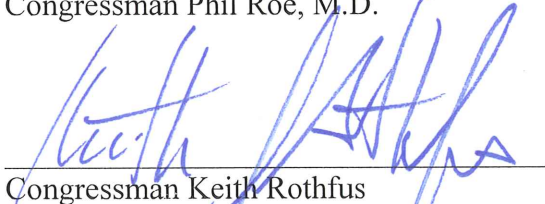
Congressman Reid Ribble



Congressman Phil Roe, M.D.



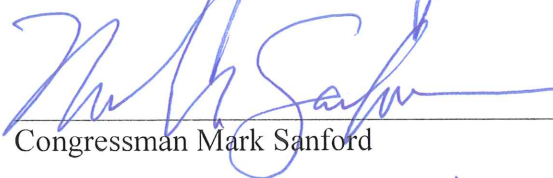
Congressman Todd Rokita



Congressman Keith Rothfus



Congressman Matt Salmon



Congressman Mark Sanford



Congressman David Schweikert



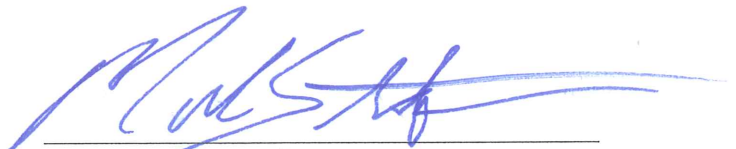
Congressman Pete Sessions



Congressman Chris Stewart



Congressman Steve Stockman



Congressman Marlin Stutzman

Jackie Walorski

Congresswoman Jackie Walorski

Randy K. Weber

Congressman Randy Weber

Brad R. Wenstrup

Congressman Brad Wenstrup

Lynn Westmoreland

Congressman Lynn Westmoreland

Roger Williams

Congressman Roger Williams

Joe Wilson

Congressman Joe Wilson

Rob Wittman

Congressman Rob Wittman

Kevin Yoder

Congressman Kevin Yoder

Ted S. Yoho

Congressman Ted Yoho, D.V.M.